

ID: CCA\_2009021910491137

Number: **200912019**

Office:

Release Date: 3/20/2009

UILC: 6231.01-01

---

**From:**

**Sent:** Thursday, February 19, 2009 10:49:13 AM

**To:**

**Cc:**

**Subject:** RE: Tefra Election

The election may be deemed invalid since it was not signed by all partners as required by Treas. Reg. 301.6231(a)(1)-1(b)(2).

